

107TH CONGRESS
1ST SESSION

H. R. 3079

To amend the Internal Revenue Code of 1986 to allow individuals a temporary deduction for the cost of airline tickets and other personal travel expenses.

IN THE HOUSE OF REPRESENTATIVES

OCTOBER 10, 2001

Mr. HASTINGS of Florida introduced the following bill; which was referred to the Committee on Ways and Means

A BILL

To amend the Internal Revenue Code of 1986 to allow individuals a temporary deduction for the cost of airline tickets and other personal travel expenses.

1 *Be it enacted by the Senate and House of Representa-*
2 *tives of the United States of America in Congress assembled,*

3 **SECTION 1. SHORT TITLE.**

4 This Act may be cited as the “Family Leisure Incen-
5 tive Act of 2001”.

6 **SEC. 2. TEMPORARY DEDUCTION FOR PERSONAL TRAVEL**
7 **EXPENSES.**

8 (a) IN GENERAL.—Part VII of subchapter B of chap-
9 ter 1 of the Internal Revenue Code of 1986 is amended

1 by redesignating section 223 as section 224 and by insert-
2 ing after section 222 the following new section:

3 **“SEC. 223. TEMPORARY DEDUCTION FOR PERSONAL TRAV-**
4 **EL EXPENSES.**

5 “(a) IN GENERAL.—In the case of an individual,
6 there shall be allowed as a deduction the amount of the
7 personal travel expenses paid or incurred during the tax-
8 able year for the personal travel of the taxpayer, the tax-
9 payer’s spouse, or any dependent (as defined in section
10 152).

11 “(b) LIMITATION.—The deduction allowed by sub-
12 section (a) for any taxable year shall not exceed \$750
13 (\$1,500 in the case of a joint return).

14 “(c) PERSONAL TRAVEL EXPENSES.—For purposes
15 of this section, the term ‘personal travel expenses’ means
16 expenses (not otherwise allowable as a deduction under
17 this chapter) for—

18 “(1) transportation within, or which originates
19 within, an area of the United States or any posses-
20 sion of the United States if such transportation is
21 by air, bus, rail, or vessel, and

22 “(2) hotel, motel, or similar lodging while trav-
23 eling within such an area.

1 “(d) APPLICATION OF SECTION.—This section shall
2 apply only to amounts paid after September 11, 2001, and
3 before September 12, 2002.”

4 (b) DEDUCTION ALLOWED IN COMPUTING AD-
5 JUSTED GROSS INCOME.—Section 62(a) of such Code is
6 amended by inserting after paragraph (18) the following:

7 “(19) TEMPORARY DEDUCTION FOR COST OF
8 PERSONAL TRAVEL EXPENSES.—The deduction al-
9 lowed by section 223.”.

10 (d) EFFECTIVE DATE.—The amendments made by
11 this section shall apply to taxable years ending after Sep-
12 tember 11, 2001.

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